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August 29, 2007

Ms. Diane C. Cushing
Corporate Document Supervisor
Florida Dept. of State Division of Corporations

200108878812

Re: Corporate Filing-200108733522/Brooksville Property Resources

Dear Ms. Cushing:

As you suggested via an earlier e-mail, I wish to clarify that the same owners who incorporated "Brooksville Property Resources, LLC" have requested that I now reincorporate under the name "Brooksville Property Resources, Inc."

I apologize for the unnecessary time and effort on your part, but I was informed after the original filing for the "LLC" that the owner's accountant recommended that the company operate as a "C" corporation for tax purposes.

Your willingness to nevertheless proceed with "on-line" filing process is greatly appreciated.

Sincerely,


James C. Brock